DEMAND NO. 24.—INDUSTRIES INCLUDING SERICULTURE

35. Industries

" That a sum not exceeding Rs. 13,71,25,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1971, in respect of 'Industries'."

DEMAND NO. 44.—INDUSTRIAL AND ECONOMIC DEVELOPMENT

97. Capital Outlay on Industrial and Economic Development.

" That a sum not exceeding Rs. 8,55,70,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1971, in respect of 'Capital Outlay on Industrial and Ecomomic Development'."

Mr. SPEAKER.—The House will now adjourn and meet at 3-30 P.M.

The House rose for lunch at Forty Minutes past Two of the clock and re-assembled at forty Minutes past Three of the Clock.

[MR. SPEAKER in the Chair]

Mysore Sales Tax (Amendment) Bill, 1970

(*Introduction*)

Mr. SPEAKER.—In regard to the introduction of the Mysore Sales Taxa (Amendment) Bill, 1970 and the Mysore Panchayatiraj Bill, 1970, I m y inform the House that His Excellency the Governor is pleased to give his recommendation for both. The Finance Minister may introduce the Sales Tax (Amendment) Bill.

Sri RAMAKRISHNA HEGDE (Minister for Finance, Planning and Youth Welfare).—Sir, I beg to introduce the Mysore Sales Tax (Amendment) Bill, 1970.

Sri M. NAGAPPA.—Sir, I rise on a point of order. I would like to to know whether any consent has been given by the President of India for the introduction of the Mysore Sales Tax (Amendment) Bill, 1970. This comes under article 304 (*b*). The taxation which is being revised

definitely creates a bar on the trade and commerce of the country. Previously when an amending Bill was moved in the House, the President of India had given his sanction for it. Since we are seeking to make elaborate changes in the sections, I think it is necessary that the President of India should give his consent.

Mr. SPEAKER.—This point came up earlier and I remember to have given a very detailed and considered ruling. When uniformity of taxation is sought to be achieved on certain articles, it does not amount to impediment in the transport of goods from one part of the State to another. I therefore hold that there is no force in the point of order raised by the Hon. Member.

The Mysore Sales Tax (Amendment) Bill, 1970 is introduced.

MYSORE PANCHAYATIRAJ BILL, 1970

(Introduction)

Sri P. M. NADGOUDA (Minister for Development, Panchayatiraj and Co-operation).—Sir, I beg to...

Sri M. NAGAPPA.—Sir, for this Bill also the President's consent is necessary because it contains many provisions which seek to impose some tax on persons who are carrying on trade, commerce and business. This also contravenes article 301 (b) of the Constitution.

Mr. SPEAKER.—This Bill only seeks to bring about uniformity in taxation and there is no discrimination. The mere imposition of tax does not create the impediment which is contemplated by the hon. Member Sri Nagappa. I therefore hold that there is no substance in the point of order.

Sri P. M. NADGOUDA.—Sir, I beg to introduce the Mysore Panchayatiraj Bill, 1970.

Mr. SPEAKER.—The Mysore Panchayatiraj Bill, 1970 is introduced.

SUPPLEMENTARY AND ADDITIONAL DEMANDS FOR GRANTS FOR THE YEAR 1969-70.

Sri RAMAKRISHNA HEGDE (Minister for Finance, Planning and Youth Welfare).—Sir, I beg to move :

> "That further sums not exceeding the amounts shown in respect of demand Nos. 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 13,